

IN SENATE OF THE UNITED STATES.

MAY 18, 1848.

Submitted, and ordered to be printed.

Mr. YULEE made the following

REPORT :

[To accompany bill S. No. 267.]

The Committee on Naval Affairs, to whom was referred the memorial of the representatives of Benjamin F. Hart, deceased, report:

That Purser Hart was drowned on the coast of Africa, and left unsettled accounts with the government, exhibiting a balance against him; which the representatives of the deceased state would not have been the case had Purser Hart lived to arrange his accounts and furnish the vouchers. The accompanying letter from the Fourth Auditor of the Treasury sufficiently explains the facts; and the bill reported by the committee conforms to the suggestions of that officer.

TREASURY DEPARTMENT,

Fourth Auditor's Office, February 22, 1847.

SIR: I have the honor to acknowledge the receipt of your letter of the 19th instant, enclosing a petition presented to Congress by the widow and sureties of the late Purser Hart, asking that an act may be passed directing the accounting officers to credit the account of the said purser with the balance which was found to be due from him to the United States upon the last settlement. In answer to your inquiry, whether this office is aware of any objection, not appearing upon the face of the papers, to the granting of the petition, I have to state that, while it appears equitable that the estate of Mr. Hart should be relieved to the extent of the loss sustained in stores by the wreck of the Concord, I should hardly think it advisable that the whole balance, found due on the settlement of the account, should be relinquished by the government. The sum admitted in the account, which was rendered by his representatives after his death to be due to the United States, was \$5,435 40; but the balance found upon a settlement of the account at this office was \$7,754 19, which far exceeds the probable amount of the losses.

Among other things, it appears by the purser's own rolls that, in direct violation of the law, he overpaid the commander of the vessel \$1,128 24, and that he made other over payments to a considerable amount. I do not perceive why the sureties should be relieved from responsibility for the money thus misapplied. Shortly after his death, a survey was made, both of the public and private stores which were found on board of the vessel, and he was credited with the whole amount of the former, at the invoice price. Some may have been stolen between the time of the wreck and that of the survey; but any loss of public stores which may have thus arisen can be sufficiently ascertained by deducting the amount of the issues, as they appear upon the rolls, and the amount which came to the hands of his successor, from the whole amount which the purser received. This office cannot determine the loss sustained on the private stores; but it is to be presumed that such testimony as might be obtained from the purser's steward, the officer who took command of the vessel, and those who made the survey, would afford the means of approximating pretty nearly to the amount. There are some few disallowances which have arisen from defective vouchers, which might perhaps have been avoided or removed by the purser if he had lived, and from which therefore it might be not improper to exonerate the sureties.

I do not think that any books or papers were lost which were material to the correct settlement of the account. I would respectfully suggest, therefore, that the committee, if they cannot conveniently arrive at a judgment as to the amount of the loss of stores which was unavoidably sustained, (as I presume that, at this period of the session, at least, they cannot,) might direct the accounting officers to ascertain the loss as nearly as practicable upon the private stores, and to credit the purser with such amount, together with the difference between the public stores received and those issued and transferred, and to make such other allowances as, under the circumstances of the case, they should deem equitable. This office may be able to assist the Secretary in the recovery of a part of the over payments made to officers, by a deduction from their future pay. This, so far as practicable, will be cheerfully done, after they themselves shall have made suitable efforts to obtain a return of the money.

The papers which you enclosed to me are herewith returned.

I have the honor to be, sir, very respectfully, your obedient servant,

A. O. DAYTON.

To the Hon. J. W. MILLER,

Committee on Naval Affairs, U. S. Senate.